

INCOME TAX

POWER OF ATTORNEY—INDIVIDUAL RETURN

I, _____, residing
at _____, being unable by reason of

(State whether by reason of illness or absence from the United States for a continuous period of sixty days prior to the date prescribed by law for
making the return)
to make the income tax return required to be made by me for the taxable year _____, have made,
constituted, and appointed, and, by these presents, do make, constitute, and appoint _____
_____, a resident of the United States,
whose address is _____, my true
and lawful attorney for me and in my name, place, and stead, to execute and to file the income tax
return required by any Act or Acts of Congress to be made by me for the taxable year _____

Dated at _____ this _____ day
of _____, 19

✓

(Signature of taxpayer)

Executed in presence of:

(Witness)

(Witness)

Acknowledged before me this _____ day of _____, 19

NOTARIAL
SEAL

(Signature of officer administering oath)

(Title)

INSTRUCTIONS

This form must be filed by the attorney in fact with the income tax return executed by him as such attorney in fact. It must either be witnessed by two disinterested individuals, or acknowledged before a notary public or other officer authorized to take acknowledgments.

The return may be made by an agent when, by reason of illness, the person liable for the making of the return is unable to make it. The return may also be made by an agent when the taxpayer is unable to make the return by reason of continuous absence from the United States for a period of at least sixty days prior to the date prescribed by law for making the return. The taxpayer, together with the agent, is responsible for making the return and incurs liability for the penalties provided for erroneous, false, or fraudulent returns.